

PGBR 2005/2A - Addendum - Energy grants: off-road credits for mining operations

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Addendum

Product Grants and Benefits Ruling

Energy grants: off-road credits for mining operations

This Addendum amends Product Grants and Benefits Ruling PGBR 2005/2 to replace in Appendix 1 to the Ruling, the basic decision chart for qualification of an off-road credit for claims made under the category of 'agriculture operations' with the basic decision chart for 'mining operations'.

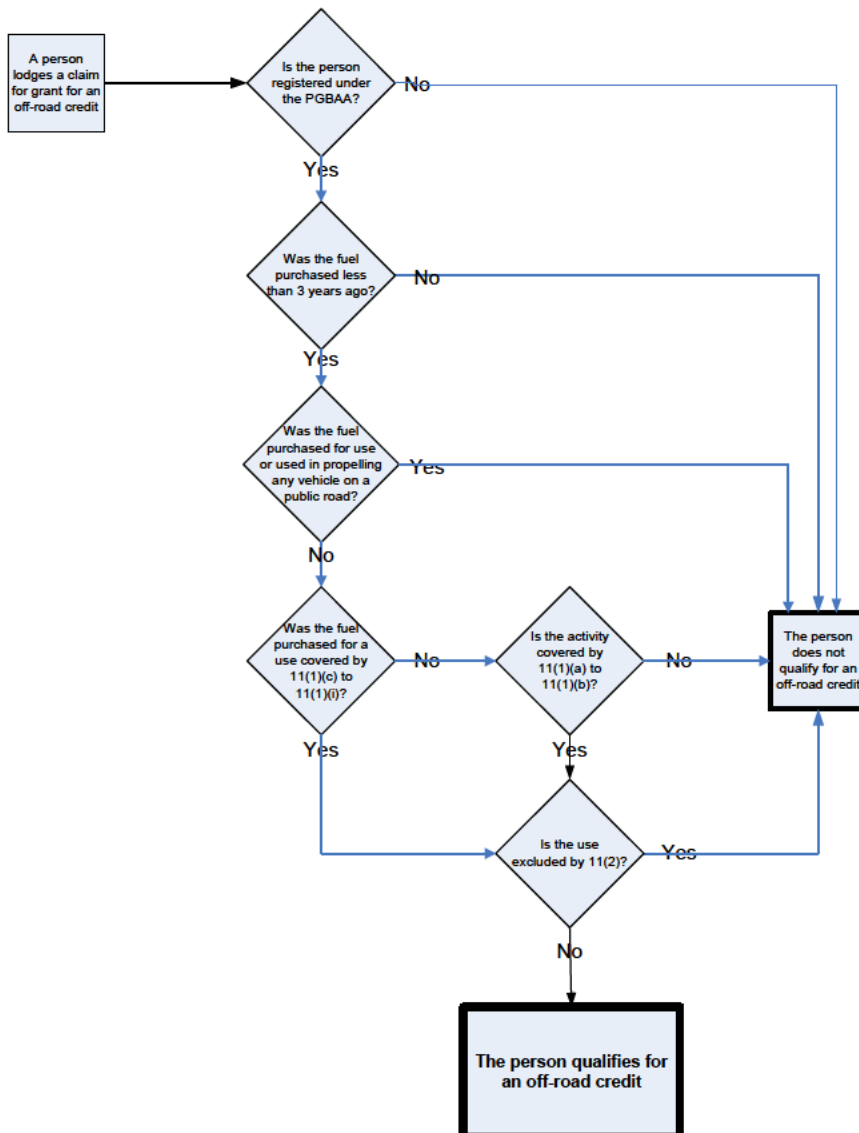
Product Grants and Benefits Ruling 2005/2 is amended as follows:

1. Appendix 1

Omit the contents of Appendix 1; substitute:

Appendix 1

Basic decision chart for qualification for an off-road credit for claims made under the category of 'mining operations' - paragraphs 118 to 121 of this Ruling



This Addendum applies on and from 1 July 2003.

Commissioner of Taxation
11 January 2006

ATO references

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